EXHIBIT A-1

United States of America

Department of the Treasury
Internal Revenue Service

Date: December 14, 2006

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Timothy L. Palmer, Social Security Numbers: ▨▨▨-6775 and ▨▨▨-3833, covering United States Individual Income Tax for the period ending December 31, 1992

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

David R. Martin
Chief, Accounting Operations

Catalog Number 19002E

Form **2866** (Rev. 09-1997)

CERTIFICATE OF ASSESSME   , PAYMENTS, AND OTHER SPECIFIED M,   :RS

TIMOTHY L PALMER   EIN/SSN: -6775
                                                     -3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040   TAX PERIOD: DEC 1992

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 222,432.00			
	TAXABLE INCOME 219,432.00			
	SELF EMPLOYMENT TAX 10,658.00			
08-05-1997	SUBSTITUTE FOR RETURN 29210-326-25432-7		0.00	12-22-1997
04-15-1997	AMENDED RETURN FILED 29277-469-02954-8			
02-22-2000	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 09-14-2000			
	ESTIMATED TAX PENALTY 20002708	3,273.63		07-17-2000
	LATE FILING PENALTY 20002708	18,764.25		07-17-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-580-00090-0 20002708	75,057.00		07-17-2000
07-17-2000	RENUMBERED RETURN 29247-580-00090-0			
	INTEREST ASSESSED 20002708	77,784.80		07-17-2000
11-13-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
02-05-2001	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			

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CERTIFICATE OF ASSESSME   , PAYMENTS, AND OTHER SPECIFIED M.   ERS

TIMOTHY L PALMER   EIN/SSN: ███████-6775
                                               ████-3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040   TAX PERIOD: DEC 1992

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-18-2001	RECEIVED POA/TIA			
02-04-2002	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-24-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
10-31-2002	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE COLL DUE PROCESS NOTICE REFUSED/UNCLAIMED			
11-15-2002	FEDERAL TAX LIEN			
12-09-2002	FEES AND COLLECTION COSTS	38.00		
12-18-2002	SUBSEQUENT PAYMENT LEVY		480.00	
12-20-2002	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		1,254.00	
08-18-2003	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

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CERTIFICATE OF ASSESSME   , PAYMENTS, AND OTHER SPECIFIED M.   ERS

TIMOTHY L PALMER   EIN/SSN: ▮▮▮▮▮-6775
                                                    ▮▮▮▮▮-3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040   TAX PERIOD: DEC 1992

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
08-29-2003	FEDERAL TAX LIEN			
09-29-2003	FEES AND COLLECTION COSTS	38.00		
10-10-2003	FEDERAL TAX LIEN			
11-03-2003	FEES AND COLLECTION COSTS	102.56		
06-14-2005	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		5,826.00	
	FAILURE TO PAY TAX PENALTY 20054308	18,764.24		11-07-2005
07-17-2000	Statutory Notice of Balance Due			
08-21-2000	Notice of Balance Due			
09-25-2000	Statutory Notice of Intent to Levy			
11-06-2006	Statutory Notice of Balance Due			

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CERTIFICATE OF ASSESSME   , PAYMENTS, AND OTHER SPECIFIED M.   ERS

TIMOTHY L PALMER   EIN/SSN: ████ -6775
                                              -3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040   TAX PERIOD: DEC 1992

BALANCE   186,262.48

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT
TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED,
AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED
PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE
RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN.   I
FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT
APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME: David R. Martin

TITLE: Chief, Accounting Operations

DELEGATION ORDER: CS/SP – F : 19 (Rev. 10)

LOCATION: INTERNAL REVENUE SERVICE

        ACCOUNT STATUS DATE 12/11/2006

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